



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: TOWN OF SCOTT SANITARY DISTRICT NO. 1

Principal Office: ROUTE 1 ALGOMA ROAD  
NEW FRANKEN, WI 54229

For the Year Ended: DECEMBER 31, 2002

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



**TABLE OF CONTENTS**

<b>Schedule Name</b>	<b>Page</b>
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 <b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
 <b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

---

## IDENTIFICATION AND OWNERSHIP

---

**Exact Utility Name:** TOWN OF SCOTT SANITARY DISTRICT NO. 1

**Utility Address:** ROUTE 1 ALGOMA ROAD  
NEW FRANKEN, WI 54229

**When was utility organized?** 1/1/1974

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

---

**Utility employee in charge of correspondence concerning this report:**

---

**Name:** MR WAYNE DEQUAINE

**Title:** SECRETARY

**Office Address:**

3754 ALGOMA RD.  
NEW FRANKEN, WI 54229

**Telephone:** (920) 468 - 1168

**Fax Number:**

**E-mail Address:**

---

**President, chairman, or head of utility commission/board or committee:**

---

**Name:** MEL DEPREY

**Title:** PRESIDENT

**Office Address:**

2559 BAY SETTLEMENT ROAD  
GREEN BAY, WI 54311

**Telephone:** (920) 468 - 0779

**Fax Number:**

**E-mail Address:**

---

**Are records of utility audited by individuals or firms, other than utility employee?** YES

**Individual or firm, if other than utility employee, auditing utility records:**

---

**Name:** SAME AS ABOVE

**Title:**

**Office Address:**

2200 RIVERSIDE DRIVE  
P.O. BOX 23819  
GREEN BAY, WI 54305-3819

**Telephone:** (920) 436 - 7800

**Fax Number:** (920) 436 - 7808

**E-mail Address:** HINZV@SCHENCKSOLUTIONS.COM

---

**IDENTIFICATION AND OWNERSHIP**

---

---

**Individual or firm, if other than utility employee, auditing utility records:**

---

**Name:** VIRGINIA HINZ**Title:** SUPERVISOR, CPA**Office Address:** SCHENCK GOVERNMENT AND NOT-FOR-PROFIT SOLUTIONS

2200 RIVERSIDE DRIVE

P.O. BOX 23819

GREEN BAY, WI 54305-3819

**Telephone:** (920) 436 - 7800**Date of most recent audit report:** 2/8/2003**Period covered by audit:** 01/1/2002 - 12/31/2002

---

**Names and titles of utility management including manager or superintendent:**

---

**Name:** MR HAROLD DEMOULIN**Title:** OPERATOR**Office Address:**

ROUTE 1 ALGOMA ROAD

NEW FRANKEN, WI 54229

**Telephone:** (920) 468 - 1638**Fax Number:****E-mail Address:**

---

**Name of utility commission/committee:**

---

---

**Names of members of utility commission/committee:**

MR. MELVIN DEPREY, PRESIDENT

MR WAYNE DEQUAINE, SECRETARY

MR JALMER SWOBODA, COMMISSIONER

MS. SUE VAN PAY, DEPUTY CLERK

---

**Is sewer service rendered by the utility? YES****If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO****Date of Ordinance:**

---

**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?**      NO

---

**Provide the following information regarding the provider(s) of contract services:**

---

---

## IDENTIFICATION AND OWNERSHIP

---

**Firm Name:** NONE

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

---

**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	124,525	128,212	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	78,956	65,060	2
Depreciation Expense (403)	51,055	49,449	3
Amortization Expense (404)	0	0	4
Taxes (408)	1,175	1,012	5
<b>Total Operating Expenses</b>	<b>131,186</b>	<b>115,521</b>	
<b>Net Operating Income</b>	<b>(6,661)</b>	<b>12,691</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>(6,661)</b>	<b>12,691</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	14,356	26,467	9
Miscellaneous Nonoperating Income (421)	18,728	19,431	10
<b>Total Other Income</b>	<b>33,084</b>	<b>45,898</b>	
<b>Total Income</b>	<b>26,423</b>	<b>58,589</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>26,423</b>	<b>58,589</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	21,383	18,204	13
Amortization of Debt Discount and Expense (428)	3,640	3,640	14
Amortization of Premium on Debt--Cr. (429)	0		15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
<b>Total Interest Charges</b>	<b>25,023</b>	<b>21,844</b>	
<b>Net Income</b>	<b>1,400</b>	<b>36,745</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	566,442	529,697	19
Balance Transferred from Income (433)	1,400	36,745	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>567,842</b>	<b>566,442</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST EARNED ON BANK ACCOUNTS AND CD'S	11,912	4
INTEREST ON SPECIAL ASSESSMENTS	2,444	5
<b>Total (Acct. 419):</b>	<b>14,356</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NON-REGULATED SEWER DEPT. INCOME	17,755	6
REFUNDS FOR ROAD REPAIRS	400	7
REFUND FROM INSURANCE FOR DAMAGE TO FIRE HYDRANT	573	8
<b>Total (Acct. 421):</b>	<b>18,728</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		9
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		10
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		11
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		12
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		13
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		14
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	



**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)	0				0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
<b>Other (list by major classes):</b>						
NONE	0				0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	124,525	0	0	0	<b>124,525</b>	<b>1</b>
Less: interdepartmental sales	0	0	0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0			<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	5,542	0		0	<b>5,542</b>	<b>5</b>
<b>Other Increases or (Decreases)</b>						
<b>to Operating Revenues - Specify:</b>						
NONE	0				<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>118,983</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>118,983</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	3,025,812	2,948,230	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	699,928	648,125	<b>2</b>
<b>Net Utility Plant</b>	<b>2,325,884</b>	<b>2,300,105</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	2,331,132	2,330,132	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	408,528	386,448	<b>4</b>
<b>Net Nonutility Property</b>	<b>1,922,604</b>	<b>1,943,684</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	143,272	172,791	<b>6</b>
Special Funds (125)	350,737	341,256	<b>7</b>
<b>Total Other Property and Investments</b>	<b>2,416,613</b>	<b>2,457,731</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	285,739	358,887	<b>8</b>
Temporary Cash Investments (132)	0	0	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	20,085	18,451	<b>11</b>
Other Accounts Receivable (143)	40,811	38,116	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	27,165	31,534	<b>14</b>
Materials and Supplies (150)	0	0	<b>15</b>
Prepayments (165)	888	800	<b>16</b>
Other Current and Accrued Assets (170)	0	0	<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>374,688</b>	<b>447,788</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	21,842	25,482	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	262,293	275,408	<b>20</b>
<b>Total Deferred Debits</b>	<b>284,135</b>	<b>300,890</b>	
<b>Total Assets and Other Debits</b>	<b>5,401,320</b>	<b>5,506,514</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	9,303	9,303	<b>21</b>
Appropriated Earned Surplus (215)	0	0	<b>22</b>
Unappropriated Earned Surplus (216)	567,842	566,442	<b>23</b>
<b>Total Proprietary Capital</b>	<b>577,145</b>	<b>575,745</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	285,000	325,000	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other long-Term Debt (224)	239,797	280,886	<b>26</b>
<b>Total Long-Term Debt</b>	<b>524,797</b>	<b>605,886</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	16,262	18,656	<b>28</b>
Payables to Municipality (233)	0	0	<b>29</b>
Customer Deposits (235)	0	0	<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	11,302	8,959	<b>32</b>
Other Current and Accrued Liabilities (238)	0	0	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>27,564</b>	<b>27,615</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)	0	0	<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)	0	0	<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	4,271,814	4,297,268	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>5,401,320</b>	<b>5,506,514</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	2,974,892	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (391)					<b>2</b>
Utility Plant in Process of Reclassification (392)					<b>3</b>
Utility Plant Leased to Others (393)					<b>4</b>
Property Held for Future Use (394)					<b>5</b>
Construction Work in Progress (395)	50,920				<b>6</b>
Utility Plant Acquisition Adjustments (396)					<b>7</b>
Other Utility Plant Adjustments (397)					<b>8</b>
<b>Total Utility Plant</b>	<b>3,025,812</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	699,928	0	0	0	<b>9</b>
<b>Total Accumulated Provision</b>	<b>699,928</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>2,325,884</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	648,125				<b>648,125</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	51,055				<b>51,055</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	1,068				<b>1,068</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>52,123</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>52,123</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	320				<b>320</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>320</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>320</b>	<b>19</b>
<b>Balance End of Year</b>	<b>699,928</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>699,928</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

<b>Description (a)</b>	<b>Balance First of Year (b)</b>	<b>Additions During Year (c)</b>	<b>Deductions During Year (d)</b>	<b>Balance End of Year (e)</b>	
Nonregulated sewer plant	2,330,132	1,000		<b>2,331,132</b>	<b>1</b>
<b>Other (specify):</b>					
NONE	0			<b>0</b>	<b>2</b>
<b>Total Nonutility Property (121)</b>	<b>2,330,132</b>	<b>1,000</b>	<b>0</b>	<b>2,331,132</b>	
Less accum. prov. depr. & amort. (122)	386,448	22,080		<b>408,528</b>	<b>3</b>
<b>Net Nonutility Property</b>	<b>1,943,684</b>	<b>(21,080)</b>	<b>0</b>	<b>1,922,604</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year	5,542	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
<b>Total Additions</b>	<b>5,542</b>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers	5,542	5
Accounts written off during the year: Others	0	6
<b>Total accounts written off</b>	<b>5,542</b>	
<b>Balance end of year</b>	<b>0</b>	



**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>
<b>Electric Utility</b>						
Fuel for generation					0	0 1
Other					0	0 2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>
Electric utility total	0	0 1
Water utility	0	0 2
Sewer utility	0	0 3
Gas utility	0	0 4
Merchandise	0	0 5
Other materials & supplies	0	0 6
<b>Total Materials and Supplies</b>	<b>0</b>	<b>0</b>

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1996 REFUNDING BOND	3,640	428	21,842	1
<b>Total</b>			<b>21,842</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	9,303	1
<b>Changes during year (explain):</b>		
NONE	0	2
<b>Balance end of year</b>	<b>9,303</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
1996 REFUNDING BONDS	11/01/1996	07/01/2008	5.30%	285,000	1
<b>Total Bonds (Account 221):</b>				<b>285,000</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Other Long-Term Debt (224)</b>					
PAYABLE TO GREEN BAY MSD	10/01/1980	04/01/2011	0.00%	135,797	1
NOTES PAYABLE	09/20/2001	02/15/2006	4.26%	104,000	2
<b>Total for Account 224</b>				<b>239,797</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	1,175	2
Charged electric department expense		3
Charged sewer department expense	1,043	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>2,218</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	2,086	7
PSC Remainder Assessment	132	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>2,218</b>	
<b>Balance end of year</b>	<b>0</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1996 REFUNDING BONDS	8,405	15,830	16,810	7,425	1
<b>Subtotal</b>	<b>8,405</b>	<b>15,830</b>	<b>16,810</b>	<b>7,425</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
NOTES PAYABLE	554	5,553	2,230	3,877	3
<b>Subtotal</b>	<b>554</b>	<b>5,553</b>	<b>2,230</b>	<b>3,877</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>8,959</b>	<b>21,383</b>	<b>19,040</b>	<b>11,302</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	2,405,539	0	0	1,891,729	0	<b>4,297,268</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	775			1,000		<b>1,775</b>	<b>2</b>
For Mains						<b>0</b>	<b>3</b>
<b>Other (specify):</b>							
NONE						<b>0</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
AMORTIZATION OF CONSTRUCTION GRANTS	9,404			17,825		<b>27,229</b>	<b>5</b>
<b>Balance End of Year</b>	<b>2,396,910</b>	<b>0</b>	<b>0</b>	<b>1,874,904</b>	<b>0</b>	<b>4,271,814</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	991,360			614,402		<b>1,605,762</b>	<b>6</b>



**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
DEFERRED SPECIAL ASSESSMENTS	83,109	2
INSTALLMENT SPECIAL ASSESSMENTS	36,163	3
LAND CONTRACT RECEIVABLE - TOWN OF SCOTT	24,000	4
<b>Total (Acct. 124):</b>	<b>143,272</b>	
<b>Special Funds (125):</b>		
REDEMPTION FUND	91,114	5
DEPRECIATION FUND	259,623	6
<b>Total (Acct. 125):</b>	<b>350,737</b>	
<b>Notes Receivable (141):</b>		
NONE		7
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	20,085	8
Electric		9
Sewer (Regulated)		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 142):</b>	<b>20,085</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	37,302	12
Merchandising, jobbing and contract work		13
<b>Other (specify):</b>		
ACCRUED INTEREST RECEIVABLE	3,509	14
<b>Total (Acct. 143):</b>	<b>40,811</b>	
<b>Receivables from Municipality (145):</b>		
DELINQUENT WATER AND SEWER BILLS PUT ON TAX ROLL	10,791	15
SPECIAL ASSESSMENTS PUT ON TAX ROLL	16,374	16
<b>Total (Acct. 145):</b>	<b>27,165</b>	
<b>Prepayments (165):</b>		
PREPAID INSURANCE	888	17
<b>Total (Acct. 165):</b>	<b>888</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Extraordinary Property Losses (182):</b>		
NONE		18
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
ANNEXATION RIGHTS - NET OF AMORTIZATION - SEWER DEPT.	262,293	19
<b>Total (Acct. 183):</b>	<b>262,293</b>	
<b>Payables to Municipality (233):</b>		
NONE		20
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
NONE		21
<b>Total (Acct. 253):</b>	<b>0</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	2,960,836	0	0	0	<b>2,960,836</b>	<b>1</b>
Materials and Supplies	0	0	0	0	<b>0</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	674,026	0	0	0	<b>674,026</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	2,401,224	0	0	0	<b>2,401,224</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>(114,414)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(114,414)</b>	
Net Operating Income	(6,661)	0	0	0	<b>(6,661)</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	9,303	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	567,142	3
<b>Other (Specify):</b>		
NONE	0	4
<b>Total Average Proprietary Capital</b>	<b>576,445</b>	
<b>Net Income</b>		
Net Income	1,400	5
<b>Percent Return on Proprietary Capital</b>	<b>0.24%</b>	

## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

---

**1. Acquisitions.**

NONE

---

**2. Leaseholder changes.**

NONE

---

**3. Extensions of service.**

NONE

---

**4. Estimated changes in revenues due to rate changes.**

NONE

---

**5. Obligations incurred or assumed, excluding commercial paper.**

NONE

---

**6. Formal proceedings with the Public Service Commission.**

NONE

---

**7. Any additional matters.**

NONE

---

## FINANCIAL SECTION FOOTNOTES

---

### Notes Payable & Miscellaneous Long-Term Debt (Page F-14)

NOTE PAYABLE TO GREEN BAY METROPOLITAN SEWARAGE DISTRICT IS AN AMOUNT DUE FOR INTERCEPTOR ANNEXATION COST RECOVERY AND HAS NO INTEREST RATE.

---

### Balance Sheet End-of-Year Account Balances (Page F-18)

A/C#183 OTHER DEFERRED DEBITS - OUR RECORDS DO NOT SHOW THAT WE HAVE A PSC AUTHORIZATION DATE TO AMORTIZE THIS AMOUNT.    THE AMOUNT IS BEING AMORTIZEI OVER 40 YEARS AND BEGAN IN 1993.

---

---

## FINANCIAL SECTION FOOTNOTES

---

### Identification and Ownership - Contacts (Page iv)

response received 2/6/04  
Dear Ms. Engelke,

The following are responses to your letter dated August 5, 2003 for the Town of Scott Sanitary District No. 1, Utility ID# 5295.

Question #1 - Changes were made to page W-13 regarding the installation of a new pump. The pump was new, but the District kept the motor. The year installed was changed and the gpm were changed to 350 instead of 225.

Question #2 - we have noted this and will account for future transactions as described.

We hope these responses answer your questions. Please email me with any further questions.

Virginia L. Hinz, Supervisor, CPA  
Schenck Government and Not-for-Profit Solutions  
hinzv@schencksolutions.com

1/26/04, no response, re-review 1 in 2003.  
August 5, 2003

Mr. Wayne Dequaine, Secretary  
Town of Scott Sanitary District  
Route 1, Algoma Road  
New Franken, WI 54229-9728

Re: 2002 Analytical Review DWCCA-5295-ELE

Dear Mr. Dequaine:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. A footnote to the utility plant schedule, Page W-8, indicates that the utility purchased a new pump in 2002. However, it appears that new pump has not been recorded on the Pumping & Power Equipment schedule, Page W-13. Please update your copy of Page W-13 and provide us a copy.

2. On Page F-2, an amount is reported in Account 421 described as a refund from insurance for a damaged fire hydrant. In the future, it is more appropriate to record insurance reimbursements in one of two ways: Account 110 if the damaged plant was retired since the reimbursement would be salvage or, if the damaged plant was repaired, the expense account originally charged should be credited. Please follow this procedure in the future.

## FINANCIAL SECTION FOOTNOTES

---

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter.

We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

ELE:pr :w:\compl\Analytical Reviews\2002 analytical review letters\5295  
Scott.doc



**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	113,006	1
<b>Total Sales of Water</b>	<b>113,006</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	1,276	2
Other Water Revenues (474)	839	3
Amortization of Construction Grants (475)	9,404	4
<b>Total Other Operating Revenues</b>	<b>11,519</b>	
<b>Total Operating Revenues</b>	<b>124,525</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	49,386	5
General Operating Expenses (680-690)	29,570	6
<b>Total Operation and Maintenance Expenses</b>	<b>78,956</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	51,055	7
Amortization Expense (404)	0	8
Taxes (408)	1,175	9
<b>Total Other Operating Expenses</b>	<b>52,230</b>	
<b>Total Operating Expenses</b>	<b>131,186</b>	
<b>NET OPERATING INCOME</b>	<b>(6,661)</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	520	31,587	70,927	4
Commercial	20	4,381	7,284	5
Industrial	1	145	327	6
<b>Total Metered Sales to General Customers (461)</b>	<b>541</b>	<b>36,113</b>	<b>78,538</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	2		34,340	8
Other Sales to Public Authorities (464)	2	33	128	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>545</b>	<b>36,146</b>	<b>113,006</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
------------------------------------	--	--	-------------------------------

NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	32,038	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	2,302	3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>34,340</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	1,276	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>1,276</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	839	7
<b>Other (specify):</b>		
NONE		8
<b>Total Other Water Revenues (474)</b>	<b>839</b>	
<b>Amortization of Construction Grants (475):</b>		
AMORTIZATION OF FEDERAL AND STATE GRANTS	9,404	9
<b>Total Amortization of Construction Grants (475)</b>	<b>9,404</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	7,924	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	15,386	3
Chemicals (630)	7,524	4
Supplies and Expenses (640)	4,599	5
Repairs of Water Plant (650)	12,421	6
Transportation Expenses (660)	1,532	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>49,386</b>	
<b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	6,108	8
Office Supplies and Expenses (681)	963	9
Outside Services Employed (682)	13,776	10
Insurance Expense (684)	2,620	11
Employees Pensions and Benefits (686)	0	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	561	14
Uncollectible Accounts (690)	5,542	15
<b>Total General Operating Expenses</b>	<b>29,570</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>78,956</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent			<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			<b>2</b>
<b>Net property tax equivalent</b>		<b>0</b>	
Social Security		1,043	<b>3</b>
PSC Remainder Assessment		132	<b>4</b>
Other (specify): NONE			<b>5</b>
<b>Total tax expense</b>		<b>1,175</b>	

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	106,126		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>106,126</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	8,941		12
Structures and Improvements (321)	240,337		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	206,934	25,359	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>456,212</b>	<b>25,359</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			106,126	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>106,126</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			8,941	12
Structures and Improvements (321)			240,337	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			232,293	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>481,571</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25



**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	220,522		26
Transmission and Distribution Mains (343)	1,843,288		27
Fire Mains (344)	0		28
Services (345)	167,543	775	29
Meters (346)	34,617	2,298	30
Hydrants (348)	114,169		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>2,380,139</b>	<b>3,073</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	4,303		39
<b>Total General Plant</b>	<b>4,303</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,946,780</b>	<b>28,432</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>2,946,780</b>	<b>28,432</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			220,522 26
Transmission and Distribution Mains (343)			1,843,288 27
Fire Mains (344)			0 28
Services (345)			168,318 29
Meters (346)	320		36,595 30
Hydrants (348)			114,169 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>320</b>	<b>0</b>	<b>2,382,892</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			4,303 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>4,303</b>
<b>Total utility plant in service directly assignable</b>	<b>320</b>	<b>0</b>	<b>2,974,892</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>320</b>	<b>0</b>	<b>2,974,892</b>

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			2,829	2,829	1
February			3,543	3,543	2
March			4,210	4,210	3
April			4,260	4,260	4
May			4,851	4,851	5
June			5,182	5,182	6
July			7,442	7,442	7
August			5,684	5,684	8
September			5,300	5,300	9
October			5,031	5,031	10
November			4,656	4,656	11
December			5,611	5,611	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>58,599</b>	<b>58,599</b>	
Less: Water sold				36,146	13
Volume pumped but not sold				22,453	14
Volume sold as a percent of volume pumped				62%	15
Volume used for water production, water quality and system maintenance				1,847	16
Volume related to equipment/system malfunction				18,577	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				20,424	19
Volume pumped but unaccounted for				2,029	20
Percent of water lost				3%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				363	23
Date of maximum: 7/11/2002					24
Cause of maximum:					25
HEAT AND FLUSHING					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				55	26
Date of minimum: 1/9/2002					27
Total KWH used for pumping for the year				195,955	28
If water is purchased: Vendor Name: none					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
3705 ALGOMA ROAD	WELL #1	1,225	16	530,000	Yes	1

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification	1	2	1
Location	WELL #1	WELL #1	2
Purpose	P	S	3
Destination	R	D	4
Pump Manufacturer	SIMMONS	SIMMONS	5
Year Installed	2002	1999	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	350	350	8
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	U.S. ELECTRIC	10
Year Installed	1999	1999	11
Type	ELECTRIC	DIESEL	12
Horsepower	40	195	13

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			24
Horsepower			25
			26

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification number or name	TANK #1		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1981		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	142		10
Total capacity in gallons (actual)	150,000		11
<b>WATER TREATMENT PLANT</b>			12
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		13
			14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		15
			16
Filters, type (gravity, pressure, other, none)	NONE		17
			18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		19
			20
Is a corrosion control chemical used (yes, no)?	Y		21
			22
Is water fluoridated (yes, no)?	N		23
			24
			25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	6.000	17,185	0	0	0	17,185
P	D	6.000	67	0	0	0	67
M	D	8.000	10,567	0	0	0	10,567
P	D	8.000	7,635	0	0	0	7,635
M	D	10.000	28,359	0	0	0	28,359
P	D	12.000	973	0	0	0	973
<b>Total Within Municipality</b>			<b>64,786</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>64,786</b>
<b>Total Utility</b>			<b>64,786</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>64,786</b>



**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	1.000	565	1	0	0	566	46	1
P	1.000	18	0	0	0	18		2
P	2.000	1	0	0	0	1		3
M	2.000	4	0	0	0	4		4
<b>Total Utility</b>		<b>588</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>589</b>	<b>46</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	220	0	0	0	220	0	1
0.750	336	30	8	0	358	0	2
1.000	3	1	0	0	4	0	3
1.500	5	0	0	0	5	0	4
2.000	3	0	0	0	3	0	5
<b>Total:</b>	<b>567</b>	<b>31</b>	<b>8</b>	<b>0</b>	<b>590</b>	<b>0</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	220	0	0	0	0	0	220	1
0.750	313	12	0	2	0	31	358	2
1.000	0	4	0	0	0	0	4	3
1.500	1	3	1	0	0	0	5	4
2.000	1	1	1	0	0	0	3	5
<b>Total:</b>	<b>535</b>	<b>20</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>31</b>	<b>590</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	110				110	2
<b>Total Fire Hydrants</b>	<b>110</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>110</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year**

Number of hydrants operated during year:	63
Number of distribution system valves end of year:	225
Number of distribution valves operated during year:	127

---

## WATER OPERATING SECTION FOOTNOTES

---

### Water Operation & Maintenance Expenses (Page W-05)

POWER PURCHASED FOR PUMPING INCREASED IN 2002 BECASUE THE DISTRICT HAD SOME LEAKS IN THE SYSTEM AND WERE PUMPING MORE WATER THAN NORMAL. THE GALLONS OF WATER PUMPED ON PAGE W-10 ALSO INCREASED FROM 2001. ELECTRIC RATES ALS C INCREASED DURING THE YEAR.

REPAIRS AND MAINTENANCE INCREASED IN 2002, DUE MOSTLY TO THE REPAIRS TO THE LEAKS IN THE DISTRICT'S SYSTEM AS NOTED ABOVE.

---

### Water Utility Plant in Service (Page W-08)

THE DISTRICT PURCHASED A NEW PUMP IN 2002, AND KEPT THEIR OLD PUMP FOR FUTURE PURPOSES.

---

### Pumping and Purchased Water Statistics (Page W-10)

THE DISTRICT HAD SOME MAJOR LEAKS IN THE SYSTEM WHICH WERE REPAIRED AT THE END OF THE YEAR, WHICH ACCOUNTS FOR THE AMOUNT REPORTED IN SYSTEM MALFUNCTION CATEGORY.

---

### Water Services (Page W-16)

THE DISTRICT HAD ONE SERVICE INSTALLED DURING THE YEAR. THE SERVICE WAS PAID FOR BY THE CUSTOMER. CONTRIBUTED CAPITAL WAS RECORDED FOR THE ADDITIONS BASED UPON PRIOR YEARS' COSTS.

---

### Meters (Page W-17)

THE 2" METER FOR RESIDENTIAL IS FOR THE SISTERS OF ST. FRANCIS CONVENT

NO METERS WERE TESTED IN 2002 PER DISTRICT OPERATOR. HE REMOVED 8 METERS AND REPLACED THEM, BUT DID NOT TEST THEM.

---